

**General Assembly**

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Agenda item 161

Financing of the United Nations Mission in the Sudan

Final disposition of assets of the United Nations Mission in the Sudan**Report of the Advisory Committee on Administrative and Budgetary Questions****I. Introduction**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Mission in the Sudan (UNMIS) (A/68/709). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with responses received in writing on 7 May 2014.

2. The mandate of UNMIS was established by the Security Council in its resolution 1590 (2005). In its resolution 1997 (2011), the Council decided to withdraw UNMIS effective 11 July 2011, and called upon the Secretary-General to complete withdrawal of all uniformed and civilian UNMIS personnel, other than those required for the Mission's liquidation, by 31 August 2011.

II. Final disposition of the assets

3. The Secretary-General indicates that the assets of UNMIS, with an inventory value of \$293,013,900, were disposed of as at 31 July 2013. It is further indicated that the process of liquidating the assets of UNMIS was guided by the principles and policies contained in United Nations financial regulation 5.14. The details concerning the classification and disposition of the assets of UNMIS are contained in section IV of the Secretary-General's report. The assets have been categorized into three groups (see A/68/709, table 3):

- Group I: assets transferred to other missions or the United Nations Logistics Base for temporary storage
- Group II: assets disposed of in the mission area through sale or donation
- Group III: assets written off, lost or stolen

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4. In paragraph 14 of the report, the inventory value of the assets in group I is shown as \$242,978,300 (82.9 per cent of the total inventory value of the Mission's assets). The Advisory Committee notes that the report of the Secretary-General does not include the residual value of the assets in group I, although it does provide the residual value of the assets in groups II and III. Upon enquiry the following table showing the inventory and residual values of all assets disposed of, including in group I, was provided to the Advisory Committee.

Inventory and residual values for assets in groups I, II and III

(Thousands of United States dollars)

	<i>Inventory value</i>	<i>Residual value</i>
Group I: transferred to other missions or the Logistics Base for temporary storage	242 978.3	114 312.8
Group II: disposed of in the mission area		
Sold	2 272.4	603.6
Donation to the Government of the Sudan	6 276.2	2 114.8
Donation to the Joint Integrated Units	47.4	25.6
Group III: written off/lost		
Written off	38 416.7	12 244.4
Lost or stolen	3 022.8	1 039.4
Total	293 013.9	130 340.6

5. In this context, the Advisory Committee reiterates its earlier recommendation that fuller information on the final disposition of assets be provided in future reports of the Secretary-General, including the residual value of all groups of assets (see A/63/773, para. 7).

6. According to the information provided to the Advisory Committee, the sale values of several assets are below their residual values, while the sale values of some other assets are above their residual values. In this context, the Committee recommends that in the disposition of assets of liquidating missions, every effort should be made to ensure that fair market value is realized from the sale of all assets.

Assets identified for donation to the Government of the Sudan

7. In section II of his report, the Secretary-General indicates that, in the context of the liquidation of UNMIS, assets with an inventory value of \$6,276,200 (corresponding residual value: \$2,114,800), representing 2.1 per cent of the total inventory value of the Mission's assets, were identified for donation to the Government of the Sudan, free of charge (see A/68/709, table 1).

Assets identified for donation to the Joint Integrated Units

8. In section III of the report, it is indicated that UNMIS identified for donation to the Joint Integrated Units, free of charge, assets with an inventory value of \$47,400 (corresponding residual value: \$25,600), representing 0.02 per cent of the total inventory value of the Mission's assets (see A/68/709, table 2). The Advisory

Committee notes the absence in the Secretary-General's report of essential information, such as that included in paragraphs 9 and 10 below, pertaining to the proposed donation to the Joint Integrated Units.

9. The Advisory Committee was informed upon enquiry that the Joint Integrated Units were military units intended to provide a unified military capability to meet internal security needs during the six-year interim period prior to the referendum. The Committee was further informed that, as noted in the special report of the Secretary-General on the Sudan (S/2011/314), the dissolution process of the Joint Integrated Units was officially completed on 9 April 2011.

10. The Advisory Committee was further informed that the assets were delivered to the Joint Integrated Units on 11 August 2009, and consisted of 14 sea containers, details of which are annexed to the present report.

11. The Advisory Committee notes that the assets were delivered to the Joint Integrated Units prior to the official liquidation of UNMIS in July 2011. In this context, the Committee recalls regulation 5.14, which governs the disposal of property following the liquidation of a peacekeeping mission, and considers that the proposed donation of assets to the Joint Integrated Units cannot be governed by that regulation. In the light of the information provided, the Committee further considers that the proposed donation to the Joint Integrated Units falls within the purview of rule 105.23 of the financial regulations and rules of the United Nations.

12. The Advisory Committee therefore considers that the Secretary-General's report should have provided full information pertaining to the proposed donation of assets to the Joint Integrated Units. The Committee trusts that in the future, appropriate procedure will be followed with respect to the disposition of assets of the peacekeeping missions, both prior to and following their liquidation, and pertinent information in this regard will be made available in full in the reports of the Secretary-General.

Assets written off, lost or stolen

13. The inventory value of assets written off, lost or stolen totals \$41,439,500 (corresponding residual value: \$13,283,800), representing 14.1 per cent of the total inventory value of the Mission's assets (see A/68/709, table 5). According to the supplementary information provided, the lost or stolen assets include data processing equipment with an inventory value of \$713,501 (residual value \$253,764) and prefabricated buildings with an inventory value of \$185,585 (residual value \$78,187).

14. The Advisory Committee requested information concerning the personnel in possession of the data processing equipment before such equipment was declared lost or stolen as well as the circumstances in which the prefabricated buildings were lost, but the information was not made available. **The Committee notes with concern the lack of full information on assets reported lost or stolen. The Committee expects that in the future, at the time of recording such instances of loss or theft, full details, including the personnel in possession of the assets prior to the loss or theft, and the circumstances in which such loss or theft occurred, will also be recorded.**

III. Conclusion

15. The action to be taken by the General Assembly in connection with the financing of the United Nations Mission in the Sudan is contained in paragraph 17 of the report of the Secretary-General (A/68/709). **Subject to its comments and observations made in the paragraphs above, the Advisory Committee recommends that the General Assembly:**

(a) **Approve the donation of assets with an inventory value of \$6,276,200 and corresponding residual value of \$2,114,800 to the Government of the Sudan on a free-of-charge basis;**

(b) **Approve the donation of assets with an inventory value of \$47,400 and a corresponding residual value of \$25,600 to the Joint Integrated Units on a free-of-charge basis;**

(c) **Take note of the report of the Secretary-General.**

Annex

Assets donated to the Joint Integrated Units

<i>Description of item</i>	<i>Inventory value (United States dollars)</i>	<i>Residual value (United States dollars)</i>
Container, sea container 20 ft.	3 257.69	2 280.38
Container, sea container 20 ft.	2 919.95	2 043.97
Container, sea container 20 ft.	3 257.69	2 280.38
Container, sea container 20 ft.	3 257.69	2 280.38
Container, sea container 20 ft.	3 257.69	2 280.38
Container, sea container 20 ft.	3 257.69	2 280.38
Container, sea container 20 ft.	3 257.69	2 280.38
Container, sea container 20 ft.	3 257.69	2 280.38
Container, sea container 20 ft.	4 101.32	1 317.75
Container, sea container 20 ft.	2 700.00	867.51
Container, sea container 20 ft.	4 000.00	1 285.20
Container, sea container 20 ft.	4 000.00	1 285.20
Container, sea container 20 ft.	3 615.70	1 518.60
Container, sea container 20 ft.	3 250.00	1 365.00
Total	47 400^a	25 600^a

^a Rounded.



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**Administrative and budgetary aspects of the financing
of the United Nations peacekeeping operations**

**Triennial review of the rates and standards for
reimbursement to Member States for
contingent-owned equipment**

**Report of the Advisory Committee on Administrative and
Budgetary Questions**

1. The Advisory Committee on Administrative and Budgetary Questions considered the report of the Secretary-General on the triennial review of the rates and standards for reimbursement to Member States for contingent-owned equipment (A/68/830) and the report of the 2014 Working Group on Contingent-Owned Equipment (A/C.5/68/22). During its consideration of the reports, the Committee met representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 26 April 2014.
2. In his report, the Secretary-General indicates that, pursuant to General Assembly resolution 54/19 B, the 2014 Working Group on Contingent-Owned Equipment met from 20 to 31 January 2014 to conduct a comprehensive review of reimbursement rates and standards for major equipment, self-sustainment and medical support services deployed to United Nations field operations. He further indicates that 344 technical, financial and medical experts from 84 Member States participated in the 2014 Working Group.
3. In its report (A/C.5/68/22), the 2014 Working Group proposed new standards, definitions and reimbursement rates for the major equipment, self-sustainment and medical support services categories. The report provides a summary of the discussions and contains recommendations. In his report, the Secretary-General sets out the cost implications of implementing the recommendations of the Working Group and includes, in annex I thereto, a summary of the recommendations contained in the Working Group's report. The Secretary-General recommends approval of all the recommendations. In annex II to his report, the Secretary-General sets out the estimated financial implications for 2014/15 of each measure that would require additional resources. **The Advisory Committee recommends approval of**

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the recommendations of the 2014 Working Group contained in the report of the Secretary-General.

4. The Advisory Committee makes the following observations and comments on aspects of the recommendations of the 2014 Working Group contained in the report of the Secretary-General.
5. The Secretary-General indicates that, should the General Assembly approve the recommendations of the 2014 Working Group with effect from 1 July 2014, additional resource requirements estimated in the total amount of \$20,594,632 would be required for the period from 1 July 2014 to 30 June 2015. The additional resources comprise an increase of 0.59 per cent in requirements for major equipment (\$2,918,398), an increase of 0.73 per cent for self-sustainment (\$2,477,429), a gynaecology basic module for level II hospitals (\$103,097), additional diagnostic equipment for forward medical teams (\$2,204,499), additional equipment to fully equip ambulances (\$391,209) and rotation of non-functioning and older contingent-owned equipment at United Nations expense (\$12,500,000).
6. The Advisory Committee was informed (see also A/68/830, para. 7) that the total estimated cost implications for 2014/15 of \$5,396,000, comprising \$2,918,398 for major equipment and \$2,477,429 for self-sustainment, represented the difference between the total requirements for contingent-owned equipment included in the 2014/15 budget estimates for each peacekeeping mission and the revised estimated requirements, based on existing mandates for peacekeeping operations, planned deployments of contingents for 2014/15, equipment and self-sustainment required under signed and draft memorandums of understanding as at 1 April 2014 and existing levels of unserviceable and absent equipment.
7. The Advisory Committee was also informed that the calculation of the estimates of the financial implications of the implementation of the recommendations of the 2014 Working Group was based on the above-mentioned budget parameters applied in preparing the 2014/15 proposed budgets for all peacekeeping missions except the United Nations Mission in South Sudan, for which 2013/14 parameters were used owing to the uncertainty regarding the requirements of the Mission in the upcoming financial period. Furthermore, the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic, established by the Security Council on 14 April 2014, was not included in the calculation.
8. With regard to forward medical teams and the recommendation of the 2014 Working Group that troop- and police-contributing countries deploying a level I medical facility be required to ensure deployment with two sets of essential diagnostic equipment, the Advisory Committee was informed that the additional proposed requirement of \$2,204,499 would cover the costs of one additional set of diagnostic equipment for each of the 286 level I hospitals deployed to peacekeeping operations as at 1 April 2014. Further details on the proposed requirements for the implementation of the recommendations regarding the basic gynaecology module and full equipment of ambulances are provided in paragraphs 12 and 16, respectively, of the report of the Secretary-General.
9. With regard to information and communications technology support, the Advisory Committee was informed that peacekeeping missions provided troop- and police-contributing countries with strategic communications links and end user

equipment and services required to ensure a connection between the mission headquarters and all force headquarters, battalion headquarters and independent military companies. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide, in his next report, details on the actual information and communications technology equipment and Internet access made available to military and police contingents at each peacekeeping mission.**
